

### 3.46.040 Return of Tax Payer Payment of Tax

---

#### **3.46.040 – Return of Tax Payer – Payment of Tax**

- A. Except as otherwise provided in this section, on or before the last day of each calendar month, every person engaged in the business of operating a lumberyard in this City during the preceding calendar month shall file a return with the Director of Finance, stating:
1. The legal name of the person;
  2. The address of the principal place of business and the address of the principal place of business (if different) from which the person engages in the business of selling lumber in this City;
  3. The total amount of gross sales receipts received by the person during the preceding calendar month from orders taken, lumber delivered or selling lumber during such preceding calendar month;
  4. The amount of all credits to which the person is entitled;
  5. The amount of tax due;
  6. The amount of penalty due, if any;
  7. Such other reasonable information as the Director of Finance may require.
- B. If the person's average monthly tax liability due the City does not exceed One Hundred Dollars (\$100.00), the Director of Finance may authorize the person's returns to be filed on a quarter annual basis, with the return for January, February, and March of a given year being due by April 30th of such year; the return for April, May and June of a given year being due by July 31st of such year; the return for July, August and September of a given year being due by October 31st of such year, and the return for October, November and December of a given year being due by January 31st of the following year.
- C. If the person's average monthly tax liability due the City does not exceed Twenty Dollars (\$20.00), the Director of Finance may authorize his returns to be filed on an annual basis, with the return for a given year being due January 31st of the following year.
- D. Such quarterly and annual returns, as to form and substance, shall be subject to the same requirements as monthly returns.
- E. Notwithstanding any other provision of this Chapter concerning the time within which a person must file a return, in the case of any person who ceases to engage in a kind of business which makes the person responsible for filing returns under this Chapter, such person shall file a final return, under this Chapter, with the Director of Finance not more than one (1) month after discontinuing such business.
- F. Where the same person has more than one (1) business registered with the City under separate registrations under this Chapter, such person shall not file each return that is due as a single return covering all such registered businesses, but shall file separate returns for each such registered business.
- G. The person filing the return herein provided for shall, at the time of filing the return, pay to the Director of Finance the amount of tax due. All monies received by the Director of Finance, under the provisions of this Chapter, shall be paid into the City Treasury.

(2005-M-14 : § 1; 2004-M-80 : § 1)